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## 1233.0 - Australian Harmonized Export Commodity Classification (AHECC) - Electronic Publication, Jan 2007

**ARCHIVED ISSUE** Released at 11:30 AM (CANBERRA TIME) 17/11/2006

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The AHECC is used in the preparation of export documentation and in the compilation of Australian export statistics. The classification is arranged with an introduction and explanatory notes in the Summary Tab; and a number of data cubes on the Details Tab, eg abbreviations and AHECC summary; key of changes; 21 sections which detail the statistical items; and a complete AHECC file that can be uploaded to user's systems. The AHECC is a dynamic classification with any necessary changes being implemented on 1 January and 1 July of each year. Updates will be issued as required.

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**20/01/2011 Note:** The presentation of Table 8 has been updated. Previously the labels for AHECC codes 38089130 and 38089220 were not fully expanded. This meant that the full labels of these two new commodity codes was not being printed. There has also been a correction to spelling in the label for AHECC code 38247.

Note that these changes are to presentation only.

**26/11/2010 Note:** Periodically the ABS updates the AHECC. These changes can result from requests from users or exporters, accommodating Government reporting requirements or the ABS improving the overall quality of the classification.

Table 2 (Key of changes) has been updated to include the correspondence between the statistical codes taking effect from 1 January 2011 and the codes they are replacing.

In Table 8 new codes to monitor the trade in pesticides have been introduced into Chapters 29 and 38, and new statistical codes to provide information on tea tree oil have been added to Chapter 33. See the Key of changes for the correspondence of/to new codes.

In Table 24 changes have been made to incorporate the changes to Chapters 29, 33 and 38. The table has been renamed to show the new reference date.

### CHANGES TO THE AUSTRALIAN HARMONIZED EXPORT COMMODITY CLASSIFICATION (AHECC)

## **EFFECTIVE 1 JANUARY 2008**

Periodically the ABS updates the AHECC. These changes can result from requests from users or exporters, accommodating Government reporting requirements or the ABS improving the overall quality of the classification.

Table 22 has been updated with new statistical codes in Chapter 95 of the AHECC taking effect from 1 January 2008. Table 2 has been updated to include the correspondence between the old and new statistical codes and the explanatory notes have been revised.

In addition, following an internal review changes have been made to Table 24 which presents free standing descriptors. Selected free standing descriptors in Chapters 1 to 15 of the AHECC have been modified. Changes to the free standing descriptors have no impact on AHECC headings or classification codes used to classify goods.

### **Statistical codes changing in Chapter 95 are:**

New code 95030025 replacing 95030020 and 95030021

New code 95030027 replacing 95030021

If you have any difficulties accessing the AHECC on the ABS web site, please contact the ABS Classification Manager on (02) 6252 5409 or email [international.trade@abs.gov.au](mailto:international.trade@abs.gov.au).

## **INTRODUCTION**

The Australian Harmonized Export Commodity Classification (AHECC) is designed for use by exporters, customs brokers and freight forwarders in the classification of goods when providing export declarations to the Australian Customs Service, and to assist users interpret export statistics published by the Australian Bureau of Statistics (ABS).

The classification is based on the six digit international Harmonized Commodity Description and Coding System (HS) developed by the World Customs Organization (WCO) for describing internationally traded goods. The ABS extends the six digit international HS by two digits to provide a finer level of detail to meet Australian statistical requirements.

The most significant changes to the AHECC occur when the WCO periodically updates the international HS.

The international HS and the AHECC have been updated in 1992, 1996 and 2002 and will be updated again in 2007. The next international update is scheduled for 2012. The 2007 review resulted in the creation of 1,036 new eight digit statistical codes and the deletion of 826 eight digit statistical codes. The AHECC, revised to accommodate the HS 2007 review, becomes operative on 1 January 2007.

Between the major HS reviews, the ABS implements minor updates to the statistical codes of the AHECC on 1 January and 1 July each year. These minor updates result from the evaluation of requests from users of export statistics for additions or changes to commodity information. Information on how requests can be submitted, and are assessed, is available from [Information paper: International Trade Classification Feasibility Studies, 2001](#) (cat. no. 5499.0.55.001).

## STRUCTURE OF CLASSIFICATION

The AHECC is only available electronically in Excel spreadsheet format. The AHECC is presented in a number of tabs, as follows:

- The 'Details' tab displays the following spreadsheets:

**Table 1 AHECC Summary of Classification Codes and Abbreviations** with separate worksheets for:

- 1.1 Summary of Classification
- 1.2 Unit of Quantity
- 1.3 Abbreviations
- 1.4 FOB Currency Codes
- 1.5 Countries.

**Table 2 Key of Changes** with separate worksheets for:

2.1 Correspondences between AHECC 2006 and 2007 which shows those codes which have changed as a result of the HS 2007 review. The correspondences are shown in two directions. The columns are:

Column heading	Description
AHECC 2007	the statistical codes which will commence on 1 January 2007
AHECC 2006	the statistical codes which will be replaced by them on 31 December 2006
AHECC 2006	the statistical codes which will close on 31 December 2006
AHECC 2007	the statistical codes which will replace them on 1 January 2007

2.2 Historical Table which presents the following columns:

Column heading	Description
Previous code	the statistical code that closed
Replacement code	the statistical code(s) created as a result of the closure of the previous code
Date replaced	the date the replacement code became operative (this is the day after the previous code closed)
Expiry date	indicates when a code used to replace a previous code is subsequently closed (if blank this indicates the replacement code is still operative)

**Tables 3 - 23 AHECC Sections** each of which comprises the following worksheets:

Worksheet heading	Description
Section notes	information relevant to classifying goods in that section
Chapter notes	outlines the broad structure of the classification and provides information specific to classifying goods in each chapter within the section
Chapter	presents the classification of a chapter within the section. Each worksheet shows 2, 4, 6 and 8 digit codes, unit of quantity and description in different columns. This format facilitates electronic sorting and searching of the classification

The chapter notes and chapter classification are in sequential order for each chapter within that section.

**Table 24 AHECC Complete File** which includes the complete AHECC, with 2, 4, 5, 6, 7 and 8 digit codes, headings and free standing descriptors in different columns for use by exporters and agents to upload into their own computer system. The free standing descriptors were developed as a guide for statistical clients only and standard classification principles should be applied when classifying goods. This is not a print friendly version and has been zipped due to its size.

- The 'Explanatory Notes' tab provides information from the Australian Customs Service about classifying goods and completing export declarations.

The classification can be accessed in two ways from the ABS web site <[www.abs.gov.au](http://www.abs.gov.au)>:

- a. select Statistics, By Catalogue Number, 12. Classifications and work manuals, 1233.0 or
- b. select Themes, Economy - Foreign Trade, Using Foreign Trade Statistics, Classification.

## PRINTING OF CLASSIFICATION

Exporters, agents or statistical users requiring a hard copy of the AHECC can print their own copy via the

Details tab. For the AHECC Sections spreadsheets it is recommended that users select 'page set-up' and change the view to 85%. Then select 'File', 'Print', then select 'Entire Workbook', as this will speed up the process of printing. This needs to be repeated for each Section spreadsheet required to be printed. Note that the complete AHECC comprises about 1,000 pages.

Correspondences between the 2007 AHECC and related classifications, like the Standard International Trade Classification Revision 3, Broad Economic Categories and the Australian and New Zealand Standard Industrial Classification 1993, will be available in December 2006 from the 'Details tab' of the [Information paper: Changes on 1 January 2007 to Statistical Codes in the Export and Import Classifications](#) (cat. no. 1233.0.55.001).

## QUERIES

If you have any difficulties accessing the AHECC on the ABS web site, please contact the ABS Classification Manager on (02) 6252 5409 or email [international.trade@abs.gov.au](mailto:international.trade@abs.gov.au).

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**20/01/2011 Note:** The presentation of Table 8 has been updated. Previously the labels for AHECC codes 38089130 and 38089220 were not fully expanded. This meant that the full labels of these two new commodity codes was not being printed. There has also been a correction to spelling in the label for AHECC code 38247.

Note that these changes are to presentation only.

**26/11/2010 Note:** Periodically the ABS updates the AHECC. These changes can result from requests from users or exporters, accommodating Government reporting requirements or the ABS improving the overall quality of the classification.

Table 2 (Key of changes) has been updated to include the correspondence between the statistical codes taking effect from 1 January 2011 and the codes they are replacing.

In Table 8 new codes to monitor the trade in pesticides have been introduced into Chapters 29 and 38, and new statistical codes to provide information on tea tree oil have been added to Chapter 33. See the Key of changes for the correspondence of/to new codes.

In Table 24 changes have been made to incorporate the changes to Chapters 29, 33 and 38. The table has been renamed to show the new reference date.

**17/12/2009 Note:** Periodically the ABS updates the AHECC. These changes can result from requests from

users or exporters, accommodating Government reporting requirements or the ABS improving the overall quality of the classification.

Table 2 (Key of changes) has been updated to include the correspondence between the statistical codes taking effect from 1 January 2010 and the codes they are replacing.

In Table 8 new codes to monitor the trade in ozone depleting substances have been introduced into Chapters 29 and 38. See the Key of changes for the correspondence of/to new codes.

In Table 24 changes have been made to incorporate the changes to Chapters 29 and 38. The table has been renamed to show the new reference date.

**02/07/2009 Note:** New United Nations (UN) country codes have been included in the Countries tab of Table 1: AHECC Summary of Classification, Codes and Abbreviations. There are no changes to export commodity codes in this update.

**21/12/2007 Note:** Table 2 has been re-formatted to correct font and reset print area.

**18/12/2007 Note:** The explanatory notes for the January 2007 issue of Australian Harmonized Export Commodity Classification (AHECC) (cat. no. 1233.0) were expected to be released on Wednesday 12 December 2007. These explanatory notes are now expected to be released on Tuesday 18 December 2007.

**30/08/2007 Note:** Due to a change by the Australian Customs Service at the six digit Harmonized System (HS) level, tables 2, 8 and 24 have been updated.

In January 2007 the World Customs Organisation created a six digit code in the Harmonized System for Binapacryl (ISO). Recent advice was received by the Australian Customs Service (ACS) that this was incorrect. ACS will be amending the Australian Customs Tariff to reflect this change effective from 20 August 2007. To keep the Australian Harmonized Export Commodity Classification (AHECC) aligned with the Australian Customs Tariff, AHECC 29163600 Binapacryl (ISO) has been closed on 19 August 2007 and replaced by 29161920 Binapacryl (ISO) from 20 August 2007.

**19/06/2007 Note:** Data Cubes 2,3,4,6,7,8,18 and 24 have been updated as a part of the changes detailed below.

**NOTE: CHANGES TO THE AHECC EFFECTIVE 1 JULY 2007**



Periodically the ABS will update or make amendments to the AHECC. These changes are the result of user requests, or to accommodate the Government reporting requirements or general improvement in the quality of the classification.

As of 1 July 2007 there will be three chapters updated in the AHECC with new statistical codes and a number of chapters for typographical amendments.

To access the AHECC concordance and revised chapters select the required datacube in the detail tab. All the changes are detailed below:

**AHECC Chapters containing statistical code changes are:**

Chapter 08: New code 08109012 replacing 08109011 & 08109023

New code 08109096 replacing 08109023 & 08109095

Typographical amendments

Chapter 16: New code 16059025 replacing 16059020

Chapter 38: New code 38210020 replacing 38210010 & 38210090

**AHECC Chapters containing typographical errors are:**

Chapter 03: Typographical amendments

Chapter 11: Typographical amendments

Chapter 19: Typographical amendments

Chapter 24: Typographical amendments

Chapter 26: Typographical amendments

Chapter 29: Typographical amendments

Chapter 84: Typographical amendments

If you have any difficulties accessing the AHECC on the ABS web site, please contact the ABS Classification Manager on (02) 6252 5409 or email [international.trade@abs.gov.au](mailto:international.trade@abs.gov.au).

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### Data Cubes

Table 1. AHECC Summary of Classification, Codes and Abbreviations



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02/07/2009

Table 2. Key of Changes



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Table 3. AHECC Section 01 - Chapter 1 - 5



Released  
19/06/2007

Table 4. AHECC Section 02 - Chapter 6 - 14



Released  
19/06/2007

Table 5. AHECC Section 03 - Chapter 15



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17/11/2006

Table 6. AHECC Section 04 - Chapter 16 - 24



Released  
19/06/2007

Table 7. AHECC Section 05 - Chapter 25 - 27






















Released  
19/06/2007

Table 8. AHECC Section 06 - Chapter 28 - 38



Released  
20/01/2011

Released

Table 9. AHECC Section 07 - Chapter 39 - 40	 .xls	17/11/2006
Table 10. AHECC Section 08 - Chapter 41 - 43	 .xls	Released 17/11/2006
Table 11. AHECC Section 09 - Chapter 44 - 46	 .xls	Released 17/11/2006
Table 12. AHECC Section 10 - Chapter 47 - 49	 .xls	Released 17/11/2006
Table 13. AHECC Section 11 - Chapter 50 - 63	 .xls	Released 17/11/2006
Table 14. AHECC Section 12 - Chapter 64 - 67	 .xls	Released 17/11/2006
Table 15. AHECC Section 13 - Chapter 68 - 70	 .xls	Released 17/11/2006
Table 16. AHECC Section 14 - Chapter 71	 .xls	Released 17/11/2006
Table 17. AHECC Section 15 - Chapter 72 - 83	 .xls	Released 17/11/2006
Table 18. AHECC Section 16 - Chapter 84 - 85 	 .xls	Released 19/06/2007
Table 19. AHECC Section 17 - Chapter 86 - 89	 .xls	Released 17/11/2006
Table 20. AHECC Section 18 - Chapter 90 - 92	 .xls	Released 17/11/2006
Table 21. AHECC Section 19 - Chapter 93	 .xls	Released 17/11/2006
Table 22. AHECC Section 20 - Chapter 94 - 96 	 .xls	
Table 23. AHECC Section 21 - Chapter 97 - 99	 .xls	Released 17/11/2006
Table 24. AHECC Complete File as at 1 January 2011 - Not printable 	 .xls	Released 26/11/2010

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### EXPLANATORY NOTES

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### PURPOSE OF THE AHECC

1 The Australian Harmonized Export Commodity Classification (AHECC) is designed:

- for use by exporters and agents to classify goods when providing export declarations to the Australian Customs and Border Protection Service (Customs and Border Protection); and
- to assist users in the interpretation of export statistics published by the Australian Bureau of Statistics

(ABS).

**2** The AHECC is based on the 6-digit items of the Harmonized Commodity Description and Coding System (Harmonized System or **HS**). The HS is a broad classification system of approximately 5,000 6-digit headings which are used to classify internationally traded goods as they enter or leave a country. It was developed and is maintained by the World Customs Organization (WCO). First introduced on 1 January 1988, it has been adopted by most trading nations, including Australia. It enables information on traded goods to be compared internationally.

**3** Australia expands the international HS to produce two different classifications for imports and exports. These classifications are the Combined Australian Customs Tariff Nomenclature and Statistical Classification (referred to as the **Customs Tariff** or simply the **Tariff**) and the Australian Harmonized Export Commodity Classification (referred to as the **AHECC**).

**4** In relation to the AHECC, the ABS expands each 6-digit HS code by adding an additional 2-digit statistical code in order to provide a finer level of detail. An AHECC code for exports therefore comprises eight digits.

**5** The international HS is subject to ongoing review by the WCO to ensure it:

- reflects newly developed commodities and changes in the types of commodities traded;
- meets administrative requirements (for example for the General Agreement on Tariffs and Trade (GATT)); and
- minimises the burden on data providers by requesting only the level of detail that is administratively and statistically relevant.

**6** Major changes to the international HS are implemented every four or five years. The first set of major changes was made on 1 January 1992 and impacted almost exclusively on the Explanatory Notes used to interpret the HS. Subsequently, major changes to the HS were implemented on 1 July 1996, on 1 January 2002 and on 1 January 2007. It is expected that changes resulting from the current review of the HS will be implemented on 1 January 2012.

**7** In addition to incorporating amendments to the Harmonized System, changes to the statistical items are introduced by the Australian Bureau of Statistics (ABS) for a variety of reasons. These reasons may include the rationalisation of units of quantity; the creation of more meaningful descriptors for existing statistical items; the creation of additional codes to accommodate changes in technology and user requests; or the amalgamation of codes which are recording minimal volumes of trade.

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## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

**8** Rules for classification of goods in the Harmonized System are prescribed in Schedule 2 of the Customs Tariff. These rules are applicable to the AHECC and are reproduced below.

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; the classification should be determined according to the terms of the headings and any relative Section or Chapter Notes and,

provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification should be effected as follows:

(a) the Heading which provides the most specific description shall be preferred to Headings providing a more general description. However, when two or more Headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) mixtures composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(c) when goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules should be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules should apply in respect of the goods referred to therein:

(a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character.

(b) subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable



for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading should be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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## CLASSIFYING GOODS TO THE AHECC

**9** Goods are classified according to the general rules for the interpretation of the Harmonized System, as presented in **General Rules for the Interpretation of the Harmonized System** (paragraph 8). The following notes are provided to assist in understanding the HS classification and in determining the correct AHECC items to be used in making Customs and Border Protection export declarations. They are not exhaustive but try to cover the most important aspects of the classification of goods.

## CLASSIFICATION STRUCTURE

**10** The AHECC has a structure comprising four levels, namely, sections, chapters, headings and sub-headings. At the section level, the main purpose is to provide a limited number of categories which will provide a broad picture of the goods being internationally traded. The chapter (2-digit level), heading (4-digit level) and sub-headings (6-digit level) provide increasingly detailed dissections of the broad categories.

**11** Sections 1 to 15 classify raw materials including manufactures classified by material. Sections 16 to 21 classify manufactures not classified by material.

**12** Goods obtained from the same material are generally grouped together and are arranged progressively from the raw material or less manufactured product through to the finished or more highly manufactured product.

**13** Certain categories of exports, for example, goods re-exported after being imported for industrial processing and some ships and aircraft stores, are not classified in the normal manner and are included in either Chapter 98 or 99. For further details refer to **Chapters 98 and 99 of the AHECC** (paragraphs 19 to 23).

## CLASSIFICATION PRINCIPLES

**14** The following general principles should be followed when classifying goods:

- determine the broad category to which the goods fall, for example, raw materials or semi-manufactures or finished goods;
- select the appropriate section and chapter from **Table 1.1 Summary of Classification**;
- review the Section and Chapter notes, as these notes can affect your classification decision;
- examine the 4-digit headings in the chosen chapter then determine the most appropriate 6-digit headings; and

- consider all the detailed 8-digit classifications under the selected 6-digit item to select the most appropriate code.

**15** The following points should also be borne in mind when classifying goods:

- classification by end-use can at times be misleading: a given commodity could, perhaps, be applied to a variety of end uses, for example, cut timber. Products of this nature should therefore be classified according to their material content; and
- in some instances, however, the end-use is very clear, and the value-added in adapting the commodity for that end use high. In such instances, classification by end use is appropriate, for example, *typewriter ribbons of silk* should be classified to 9612.10 'Typewriter and similar ribbons' not 5007.20 'Fabrics of silk'.

**16** For further details refer to **General Rules for the Interpretation of the Harmonized System** (paragraph 8).

## CLASSIFICATION OF PARTS

**17** When classifying parts it is important to consider:

- parts for general use do not take the classification of the whole goods unless indicated to the contrary by a heading at the 4, 6, or 8-digit level, for example, 7315 'Chain and parts thereof, of iron or steel';
- where parts can be identified as being mainly for use with particular machines or apparatus they are classified under the same 4-digit heading as that particular machine or apparatus but not necessarily under the same 8 digit AHECC item; and
- when a part is given a specific item number in the AHECC that item should be used even when the part is for a specific machine or apparatus. However, the preceding point applies if the part is in a single consignment of mixed parts of what is essentially a complete machine. For example, timing gears for railway locomotives should be entered specifically as timing gears (AHECC item 8483.40) not as parts of locomotives (AHECC item 8607.91) unless they come in a single consignment with other parts for assembly of an essentially complete locomotive.

## FURTHER ASSISTANCE

**18** If you require assistance in classifying goods for export contact the AHECC Advisory Service within Customs and Border Protection on 1300 363 263. Further contact information is outlined in the **Contact Officers** section.

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## CHAPTERS 98 AND 99 OF THE AHECC

**19** The content of Chapters 1 to 97 of the AHECC is defined in the Harmonized System, but the ABS has included two additional Chapters in which goods are not classified on a commodity basis.

## CHAPTER 98 Special transactions and commodities not classified according to kind

**20** This chapter includes:

- donated or bequeathed goods;
- goods re-exported from Australia after being imported for industrial processing;
- goods exported from Australia which are to be re-imported after industrial processing; and
- exports of mixed goods (including ship and aircraft stores being loaded on foreign registered ships and aircraft) where four or more commodities in a single consignment are reported, with a value of less than \$5,000 for each commodity (excluding goods in bond subject either to excise or customs duty). Exports coded to AHECC item 9809.00.01 may include: small value ships' and aircraft stores; small value shipments of mixed goods; shipments of small value commodities associated with the initial installation of large scale projects. Goods requiring a permit should not be classified to this AHECC, but should be classified by kind. The exceptions are goods requiring an AQIS or Horticulture Australia permission and first aid kits.

**21** Questions about the use of 9809.00.01 should be directed to the Classification Manager, telephone (02) 6252 5409. All other exports with values of \$5,000 or more per commodity (including ships' or aircraft stores in bond and subject to excise or customs duty) should be recorded under their substantive AHECC items.

## **CHAPTER 99 Commodities and transactions not included in merchandise trade**

**22** This chapter includes goods that the United Nations defines as being outside the scope of merchandise trade statistics. Goods recorded in this chapter are known as non-merchandise trade and are not included in Australia's international merchandise export statistics.

**23** Non-merchandise trade includes:

- goods exported after being imported on a temporary basis - ships, aircraft, goods for public exhibition and goods originally imported under Section 162 or 162A of the *Customs Act 1901*, for example, racing cars and associated equipment for the Australian Grand Prix, race horses for the Melbourne Cup, paintings for art exhibitions;
- goods exported on a temporary basis and intended to be re-imported;
- goods exported for repair, alteration or renovation and subsequent re-importation;
- goods re-exported from Australia after being imported for repair, alteration or renovation;
- passengers' personal effects for which a Customs and Border Protection export declaration is required;
- goods exported by the Australian Defence Force, for use by the Australian Defence Force, for operational, training or military exercise deployment; and
- miscellaneous commodities and transactions not included in merchandise trade:
  - ship's and aircraft's stores not subject to excise or customs duty being loaded on Australian registered ships and aircraft;
  - Australian-owned airlines' and shipping companies' parts and equipment for use in servicing their aircraft or ships overseas;
  - exports by the Australian Government for Australian representatives abroad; and
  - exports by the Australian Government for the administration of Australian territories.

## INSTRUCTIONS FOR COMPLETING AN EXPORT DECLARATION

**24** The reporting of export details to Customs and Border Protection may be done:

- electronically, through the Integrated Cargo System (ICS); or
- by document, by completing the Export Declaration forms, B957, and if required, export declaration supplementary form B957a (see **Instructions for Completing an Export Declaration** (paragraph 39)).

**25** Exporters **must** report all export details **prior** to the goods being loaded on board the ship or aircraft transporting them out of Australia.

**26** For assistance completing an export declaration please contact the Customs Information and Support Centre on 1300 363 263.

## EVIDENCE OF IDENTITY

**27** If the export declaration is made by document, then evidence of identity must be provided before the form can be accepted.

**28** The evidence of identity check must be completed at a Customs and Border Protection counter or comply with the Customs Evidence of Identity for Documentary (Paper) Transactions policy.

**29** A documentary export declaration will not generally be accepted by Customs and Border Protection except when received at a Customs and Border Protection counter.

## CLIENT REGISTRATION

**30** Export declarations require an identifier for both the reporting party (Reporting Party ID) and the owner of the goods (Goods Owner Party ID). These IDs will be either an Australian Business Number (ABN) or a Customs Client Identifier (CCID). The CCID is issued by Customs and Border Protection for those clients who do not have an ABN. The following clients will need to be registered with Customs and Border Protection before an export declaration can be lodged:

- every business that reports directly to Customs and Border Protection;
- every exporter identified on an export declaration; and
- any individual, not part of an organisation/business, that reports directly to Customs and Border Protection.

## EXEMPT GOODS

**31** The following classes of goods are exempt from export declaration requirements, unless there is any permit required by Customs and Border Protection or other permit issuing authority prior to export:

1. accompanied or unaccompanied personal or household effects of a passenger or crew member of an outgoing ship or aircraft, in reasonable quantities and not to be used in the course of trading outside Australia;
2. goods included in a consignment that is consigned by post, by ship or by aircraft from one person to another person, and that has a value not exceeding the threshold (currently \$2,000).

This exemption does not apply to goods that are:

- (a) dutiable goods where the duty is unpaid;
- (b) excisable goods where the excise is unpaid; or
- (c) goods for which a claim for drawback of customs duty, excise duty, or sales tax is intended;

3. military goods which are the property of:

- (a) Australian Defence Force (ADF) - military cargo which is the property of the ADF exported on ADF ships or aircraft from an ADF port or airport and which will not be sold or otherwise disposed of outside Australia; and
- (b) Foreign Defence Forces - military goods which are for use in military exercises approved by the Australian Government and which have not been entered in an import entry;

4. bags of mail (Australia Post or diplomatic);

5. goods originating in one Australian port or airport moved on an international vessel or aircraft to another Australian port or airport without the intention to export;

6. goods temporarily imported using a carnet;

7. ship and aircraft spares for use only on an Australian owned vessel or aircraft; and

8. containers or pallets that are the property of a person carrying on a business in Australia and which are exported on a temporary basis to be re-imported, whether they are empty or loaded.

### **AGGREGATION OF LINES**

**32** Where all the details of a group of transactions within the consignment, other than quantity, value and gross weight, are identical, the transactions may be aggregated to a single line.

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### **INSTRUCTIONS FOR COMPLETING A DOCUMENTARY EXPORT DECLARATION (B957)**

**33** The following instructions are for the documentary export declaration (B957), but the information also applies to declarations lodged electronically using Electronic Data Interchange or Customs Interactive. Commercial software packages may use different labels for some fields, and the layout of the fields is likely to vary.

**34** Each of the following instructions relates to a field on the export declaration. The numbers shown beside the export declaration fields as shown below do not necessarily relate to the item numbers of the fields on an export declaration. Copies of the documentary export declaration forms are included at the end of this Section.

### 1. CUSTOMS FILE REFERENCE

Customs and Border Protection use. Leave blank for an original lodgement. If the declaration amends an earlier lodgement, then the Customs File Reference allocated by Customs and Border Protection may be shown here.

### 2. REPORTING PARTY TYPE (MANDATORY)

Whether the export declaration is made by the “owner” (including an employee of the owner) or by an authorised “agent” on behalf of the owner.

### 3. YOUR REFERENCE (MANDATORY)

Your reference (assigned by the person lodging the export declaration) must be unique and is used for both your files and to differentiate between consignments. For EXDOC clients, the EXDOC RFP number is automatically placed in this field in the ICS declaration.

### 4. REPORTING PARTY ID (MANDATORY)

The Customs and Border Protection identifier of the reporting party. The identifier must be either the Australian Business Number (ABN) or Customs Client Identifier (CCID).

### 5. INTENDED DATE OF EXPORT (MANDATORY)

The date on which the consignment is intended to be exported, expressed as DD/MM/YYYY.

### 6. UNIQUE CONSIGNMENT REFERENCE NO

This is the exporter’s (Goods owner) unique reference.

If a contingency EDN (C-EDN) has been used as authority to export goods, the C-EDN must be shown here when the recovered export declaration is lodged.

### 7. CUSTOMABLE/EXCISABLE INDICATOR (MANDATORY)

Customable/excisable Goods are goods which would be subject to customs or excise duty if they were to be delivered into home consumption rather than being exported. If the goods are customable/excisable, show “Y” in this field and show the establishment code of the warehouse from which the goods are to be removed in the Warehouse Establishment ID field. If goods are not customable/excisable goods show “N” in this field and leave the Warehouse Establishment ID field blank.

### 8. PRESCRIBED GOODS INDICATOR

Show “Y” if the consignment includes goods that are prescribed warehouse goods under sections 99 and 102A of the *Customs Act 1901*, that is, listed in Schedule 1AAA of the *Customs Regulations 1926*. If the consignment includes prescribed warehouse goods, then the establishment code of warehouse **must** be identified in the Warehouse Establishment ID field.

A list of AHECC codes for prescribed warehouse goods is shown at **Schedule 1AAA of the *Customs Regulations 1926* - "Prescribed Warehouse Goods"**.

If the goods are not prescribed warehouse goods, indicate “N” whether or not there is unpaid customs or excise duty payable on the goods.

**9. WAREHOUSE ESTABLISHMENT ID (MANDATORY IF CUSTOMABLE/EXCISABLE INDICATOR IS "YES")**

The establishment code of the warehouse from which the goods are to be removed for export.

The establishment code should be shown for all dutiable or excisable goods, whether or not the goods are prescribed warehouse goods.

**10. GOODS OWNER PARTY ID (MANDATORY)**

The Customs identifier of the common law owner of the goods. The identifier must be either the ABN or CCID under which the owner is registered.

If the export declaration is made by an agent on behalf of the owner, the ABN or CCID for this item cannot be the same as the Reporting Party ID.

**11. BRANCH ID**

An identifier, registered by Customs and Border Protection, that is linked to the Goods Owner Party ID, used to further identify the party within that organisation.

**12. CONFIRMING EXPORTER TYPE (MANDATORY)**

A code indicating whether the exporter has confirming export status and proposes to rely on that status in relation to goods in this declaration.

- A non-confirming (normal) declaration is shown as "N".
- A confirming declaration (before exportation) is shown as "Y".
- A confirmation (confirmed declaration) is shown as "C".

**13. EXPORTS GOODS TYPE (MANDATORY)**

Indicate the type of export goods.

- ST: Stores – the goods are to be taken on board a ship or aircraft as stores.
- PO: Postal – the consignment is to be consigned by Australia Post.
- SP: Spares – the goods are to be taken on board a ship or aircraft as spares.
- AB: Accompanied Baggage – the consignment is to be exported as the accompanied baggage of a passenger.
- OP: Own Power – the goods will be exported under its own power.
- OT: Other – any goods that are not specified above.

**14. CONSIGNEE NAME (MANDATORY)**

The full name of the person or organisation taking physical possession of the goods. This should be the principal, not a bank, freight forwarder, etc.

**15. CONSIGNEE CITY (MANDATORY)**

The city or town in which the person or organisation who takes physical possession of the goods is located.

**16. PORT OF LOADING (MANDATORY)**

The Location Codes that are issued by the UN (UN/LOCODE) to identify a particular port in a country. In the ICS, the UN/LOCODE contains 5 characters, which consists of a two character country code (i.e. AU =

Australia) and a three character port code (i.e. SYD = Sydney). These codes are not the same as the International Air Transport Authority (IATA) codes. The list of UN/LOCODEs can be found via the Internet from the Customs and Border Protection website or electronically in the ICS.

- For goods to be exported as **sea** cargo, the UN/LOCODE of the Australian port at which the goods are loaded onto the ship transporting them out of Australia.
- For goods to be exported as **air** cargo, the UN/LOCODE of the airport at which the goods are loaded onto the aircraft transporting them out of Australia.
- For goods that are repositioned within Australia prior to export, the UN/LOCODE of the port or airport where the goods are to be loaded onto the international carrier that is to export the goods from Australia. For example, goods accepted for export at Burnie and repositioned on one ship or aircraft to Melbourne for subsequent export on another ship or aircraft would show AUMEL.

#### 17. FIRST PORT OF DISCHARGE (MANDATORY)

The UN/LOCODE of the first port of discharge overseas. This may not necessarily be the final destination of the goods.

If **transshipment** is to occur, this will be the first port or airport of discharge. For example, for goods exported to Kuwait **via** Singapore, **the port of discharge** will appear as "SGSIN" but the **Country of Final Destination** will appear as "KW".

#### 18. FINAL DESTINATION COUNTRY CODE (MANDATORY)

The ISO3166/1 two-letter code for the country that is to be the final destination of the goods. Refer to **AHECC Summary of Classification, Codes and Abbreviations, 1.5 Countries**. This is the code for the country of final destination of the goods at the time of shipment. Do not enter the code for the Country where the goods are to be discharged for subsequent shipment to the country of final destination. For example, goods exported to Kuwait via Singapore should appear as "KW" not "SG".

#### 19. MODE OF TRANSPORT (MANDATORY UNLESS GOODS ARE TO BE EXPORTED BY AUSTRALIA POST)

Indicate whether the consignment is to be exported by "Sea" or "Air".

#### 20. VESSEL ID/FLIGHT NO (MANDATORY IF GOODS ARE STORES, SPARES OR ACCOMPANIED BAGGAGE)

The Lloyd's identity number, aircraft's flight number, or Customs identifier.

#### 21. VOYAGE NO (MANDATORY IF A VESSEL ID IS REQUIRED)

A unique voyage number of the ship carrying the stores, spares or accompanied baggage.

#### 22. CARGO TYPE

Indicate the type of cargo.

- C: Containerised – the goods are to be exported as FCL sea cargo.
- CO: Combination – the goods are to be exported as a combination of FCL and LCL or non-containerised sea cargo.
- N: Non-Containerised – the goods are to be exported as LCL or non-containerised sea cargo, or as air



cargo.

- B: Bulk – the goods are to be exported as a bulk commodity.

### 23. TOTAL NO. PACKAGES

Mandatory if the goods are to be exported by air OR if the goods are to be exported by sea and the Cargo Type is non-containerised or combination.

### 24. TOTAL NO. CONTAINERS

Mandatory if the Cargo Type is containerised or combination.

“Containers” refers to shipping containers.

### 25. INVOICE CURRENCY (MANDATORY)

The currency used on the invoice needs to be entered here. For the codes that should be used, refer to the Invoice Currency codes defined in the Reference Files in ICS.

### 26. FOB CURRENCY (MANDATORY)

If the invoice currency is listed in **AHECC Summary of Classification, Codes and Abbreviations, 1.4 FOB Currency Codes**, then the FOB must be reported here in this currency. If not, then AUD should be reported.

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### 27. TOTAL FOB VALUE (MANDATORY)

The total free on board (FOB) value must be expressed in the currency specified in the FOB currency field. The total FOB value is the transaction value of the goods plus, if applicable, the value of the outside packaging (other than the shipping containers used for containerised cargo) and related costs incidental to the sale, delivery and loading of the goods on to the exporting ship or aircraft. The FOB values of samples must be shown as the market value of the goods as if they were for sale.

The FOB value should be expressed to the nearest dollar. It should be noted that the export FOB value does not include overseas freight and insurance.

The Customs and Border Protection *Incoterms – Quick Reference Guide* may assist in calculating FOB value.

### 28A. LINE NO. (MANDATORY)

A supplementary page must be completed for each separate commodity as identified by the AHECC code, refer to **Item 28. Commodity Classification**.

The B957a supplementary page should also be used if the goods to be exported are minerals requiring an assay.

### 28. COMMODITY CLASSIFICATION (MANDATORY)

Input the classification code for the goods as specified in the AHECC manual. For details on the determination of the correct statistical item for a commodity, refer to **Classifying goods to the AHECC** (paragraphs 9 to 17). If you experience difficulty in determining a classification, please contact the Customs and Border Protection AHECC Advisory Service by email [aheccadvice@customs.gov.au](mailto:aheccadvice@customs.gov.au) or the Customs Information

Centre on 1300 363 263.

The same AHECC may be input more than once. There is no need to consolidate lines with the same AHECC. Goods with the same AHECC but different export scheme or state of origin codes may be listed on up to 99 lines, where necessary.

## 29. GOODS DESCRIPTION (MANDATORY)

An accurate description of the goods must be given in plain English.

## 30. GOODS ORIGIN CODE (MANDATORY)

The code used to identify the Australian (or foreign) state of origin of goods, as listed below:

- AU-NS New South Wales;
- AU-VI Victoria;
- AU-QL Queensland;
- AU-SA South Australia;
- AU-WA Western Australia;
- AU-TS Tasmania;
- AU-NT Northern Territory;
- AU-CT Australian Capital Territory; and
- YY-FO Goods of foreign origin, re-exported.

The following examples should assist in attributing the correct origin code.

- Minerals in ore and concentrate form (for example, iron ore and concentrate) should be attributed to the state or territory in which they were mined.
- Metals (for example, iron and steel ingots) should be attributed to the state or territory in which they were processed.
- Operations which leave the goods essentially unchanged (i.e. repair, blending, packaging, bottling, cleaning, sorting, husking and shelling) should not be considered as stages of production or manufacture.
- Goods which are imported and re-exported in the same condition as they arrive, or after undergoing repair or minor alteration (i.e. **re-exports**), should be shown as "YY-FO" indicating goods of foreign origin.
- Goods assembled from parts previously imported from overseas, where the end product does not resemble the component parts, should be attributed to the state or territory in which the assembly took place.
- Where a "raw" product is brought into Australia specifically for processing and re-export, the value added should be attributed to the state or territory of processing, whilst the "raw" input should be attributed to

“YY-FO”.

For more information and treatment of more complex situations, please see Australian Customs Notice 2003/70 available on the Customs and Border Protection web site <[www.customs.gov.au](http://www.customs.gov.au)>.

NOTE: If goods are excisable product, the origin should always be shown as Australian goods.

**31. GOODS ORIGIN COUNTRY CODE (MANDATORY IF GOODS ORIGIN CODE IS “YY-FO”)**

Enter the ISO3166-1 two-letter code for the country where the goods were manufactured. For a list of the codes refer to **AHECC Summary of Classification, Codes and Abbreviations, 1.5 Countries**.

The field requiring the identification of a foreign country code for export goods has been included on an export declaration to meet the World Trade Organization (WTO) Agreement on Rules of Origin requirements. Information is available at [www.wto.org](http://www.wto.org).

The country code known to be, or most likely to be the origin of the goods should be input. Information provided should not be misleading.

Where the goods are made up of several components from various foreign sources, the country code for the place where the goods were manufactured (that is, the place where the goods were formed through a process, or a series of processes, that changed the nature, commercial character and identity of its components) should be nominated. If the goods were not manufactured (for example, the goods are merely a collection of unassembled components), the country code for the place where the majority of the components were manufactured should be nominated.

**32. TEMPORARY IMPORT NO (MANDATORY IF AHECC is 9902.20.xx)**

A number identifying the export of goods which are temporarily imported under sections 162 and 162A of the *Customs Act 1901*. The number is the “Full Import Declaration Number” assigned by Customs and Border Protection to the goods when they arrived in Australia with the intent of being subsequently exported. If the goods are imported using a form B46AA *Application for Permission to Take Delivery of Goods Upon Giving a Security or an Understanding for the Payment of Duty, GST and LCT*, then the number is the security number shown on the top of that form.

**33. NET QUANTITY (MANDATORY)**

The net quantity of goods is described in terms of the units prescribed in the AHECC, (e.g. KG, T, NO). If the unit prescribed by the AHECC is ‘NR’, the quantity details are not required, but NR must be shown in the units box. Net quantity should not include the weight of any additional packaging.

**34. GROSS WEIGHT (MANDATORY)**

The gross weight is, in effect, the shipping weight of the goods. It should include the weight of any immediate packaging but not the weight of the container. Show weight in grams (G), kilograms (KG) or tonnes (T).

### 35. LINE FOB VALUE

The free on board (FOB) value (or Customs and Border Protection export value) of the goods quoted on this export declaration line, refer to **Item 27. Total FOB Value** for a definition of FOB. The FOB value should be expressed to the nearest dollar or major currency unit.

### 36. PERMIT DETAILS (PREFIX/PERMIT NO)

A wide range of goods are prohibited from exportation unless an export permit is obtained from the appropriate agency. Details of export restrictions are contained in various Commonwealth laws and are outlined in the [Australian Customs and Border Protection Service Manual Volume 12](#). Further advice can be obtained from your legal adviser, Customs Broker, etc. or Customs and Border Protection. Input the permit number given by the relevant permit issuing authority. Each permit issuing authority has its own permit prefix. The correct prefix must be included for all permits.

### ASSAY DETAILS (ELEMENT/CONCENTRATION/UNIT) - ON EXPORT DECLARATION SUPPLEMENTARY FORM

**35** A chemical test to determine the content of a particular element. Only input details if goods are minerals requiring an assay.

Element	Symbol	Unit	Description
Gold	AU	GPT	Grams per Tonne
Silver	AG	GPT	Grams per Tonne
Copper	CU	PER	Percentage
Lead	PB	PER	Percentage
Platinum	PT	PER	Percentage
Nickel	NI	PER	Percentage
Tin	SN	PER	Percentage
Tungsten	WO	PER	Percentage
Zinc	ZN	PER	Percentage

### DECLARATION (DOCUMENTARY DECLARATION ONLY)

**36** This is a declaration by the person responsible for the export declaration, that the details reported are an accurate representation of the goods exported in this consignment.

**37** Before signing, please ensure that all goods included in the consignment have been reported and that the export declaration has been completed accurately.

**38** The full name of the person making the declaration and the date and place of issue should be included on the export declaration. The usual signature of that person is required.

## **EXPORT DECLARATION FORM (B957) and EXPORT DECLARATION SUPPLEMENTARY FORM (B957a)**

**39** The above forms are available in the following pdfs:



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## **REPORTING REQUIREMENTS**

### **REPORTING OF EXPORT GOODS BY CARGO TERMINAL OPERATORS**

**40** Goods must not be delivered to a wharf or airport for export unless the goods have been entered for export and an authority to deal with the goods is in force. This does not apply if the goods are exempt from the requirement to be entered, or where the wharf or airport operator is responsible for the entry of the goods.

**41** If the goods for export are consolidated, then the consolidator must report a submanifest to Customs and Border Protection.

**42** For goods listed below, the wharf or airport must lodge a **CTO receipt notice** quoting the relevant authority to deal or exemption. If no valid authority to deal is in force, the wharf or airport will be advised by Customs and Border Protection that the goods may not be loaded on board a ship or aircraft for export. It is the exporter's responsibility to ensure that goods for export have a valid authority to deal before the goods are delivered to the wharf or airport.

**43** Goods that must be reported by the cargo terminal operator on arrival at the wharf or airport are as follows:

- Goods consigned by air, other than livestock.
- Goods consigned by sea, in a container, whether open-roofed or not.
- Goods that are liquids, in a container of cylindrical shape designed for the purposes of transporting liquids (known as tanktainers).
- Excisable goods and imported goods that, if manufactured in Australia, would be excisable goods, other than:
  - (a) Ship's stores or aircraft stores (as defined in section 130C of the Act) or
  - (b) Fuel oil being exported in a bulk container.
- Machinery, other than new motor vehicles manufactured in Australia.
- Scrap metal, however packed.
- Goods packed in sealed or closed crates.

- Goods packed in metal, plastic, wood or cardboard boxes that conceal the contents.
- Goods sealed in drums.

## REPORTING “PRESCRIBED WAREHOUSE GOODS”

**44** Goods that are listed in Schedule 1AAA of the *Customs Regulations 1958* that are released from a warehouse for export are known as “prescribed warehouse goods” and are subject to additional reporting requirements.

**45** Prescribed warehouse goods are either tobacco products or alcoholic spirits.

- Prior to release from the warehouse, the warehouse proprietor must send a **warehouse release notice** (WRL) to Customs and Border Protection giving details of the goods, the authority to deal (EDN) and the intended next destination. If the authority to deal is not valid, or the details on the notice do not match the details on the export declaration, a response of “No match” is returned to the warehouse and the goods may not be released.
- If the WRL response is “Match”, then the goods may be released and delivered to a licensed depot for consolidation, or directly to a wharf or airport. The intended depot, wharf or airport will be advised to expect the goods. The goods may not be delivered to any other place.
- If the goods are delivered to a licensed depot for consolidation, then the depot operator must send a **depot receipt notice** (DRC) to Customs and Border Protection advising that the goods have been received. A response of “Consolidate” or “Do not consolidate” is sent to the depot operator.
- If the DRC response is “Consolidate”, then the goods may be consolidated with other consignments for export and a submanifest reported to Customs and Border Protection. When the consolidation is ready to be delivered to the wharf or airport, the depot operator must send a **depot release notice** (DRL) to Customs and Border Protection giving details of the authority to deal (CRN) and the intended next destination.
- When the goods are delivered to a wharf or airport, whether directly from the warehouse, or after being consolidated at a licensed depot, the cargo terminal operator must send a **CTO receipt notice** (CRC) to Customs and Border Protection as described in the previous section.

## SCHEDULE 1AAA OF THE CUSTOMS REGULATIONS – “PRESCRIBED WAREHOUSE GOODS”

**46** Goods classified to the following AHECC codes are prescribed warehouse goods if exported from a warehouse:

Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength

2207.10.00

2207.20.00

Certain undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages

2208.20.10  
2208.20.90  
2208.30.00  
2208.40.00  
2208.50.00  
2208.60.00  
2208.70.00

Unmanufactured tobacco and tobacco refuse

2401.10.00  
2401.20.00  
2401.30.00

Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

2402.10.01  
2402.10.02  
2402.20.01  
2402.20.02  
2402.90.00

Other manufactured tobacco and manufactured tobacco substitutes, `homogenised' or `reconstituted' tobacco and tobacco extracts and essences

2403.10.10  
2403.10.90  
2403.91.00  
2403.99.00

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## CONFIDENTIALITY OF TRADE STATISTICS

**47** Export and import statistics are compiled by the ABS using information provided by exporters, importers and their agents to Customs and Border Protection. Aggregate export and import statistics are available in a great deal of detail but not all possible cross-classifications are released. Restrictions are placed on the release of statistics where the data for an individual or an organisation are identifiable and that entity has requested that the data be suppressed. In practice, the way that a restriction is achieved is to conceal the sensitive data by combining it with other data.

**48** If requested, the ABS must assess the confidentiality status of the reported data. If it is determined that the owner of the goods is entitled to have the data confidentialised the ABS must apply a publication restriction, regardless of the reason for which confidentiality may be sought. ABS legislation does not allow any discretion to reject an application for confidentiality if it can be demonstrated that dissemination of the information would

likely enable the identification of a particular person or organisation. In applying publication restrictions the ABS seeks to minimise the impact of the confidentialisation on other series.

**49** If you are concerned about the possible disclosure of your trade data, please contact the ABS and your concerns will be investigated. If appropriate, restrictions will be placed upon the release of these statistics, refer to **Contact Officers** (at the end of these explanatory notes), for address details.

**50** For further information regarding confidentiality refer to [Information Paper: International Merchandise Trade Statistics, Australia, Data Confidentiality, 1999](#) (cat. no. 5487.0), or visit the International Trade Topics of a Glance, which provides links to all information about international merchandise trade statistics on the ABS web site ([www.abs.gov.au](http://www.abs.gov.au), select Topics of a Glance>Economy>Foreign Trade).

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## REQUESTS FOR CHANGES TO STATISTICAL CODES

**51** The ABS has responsibility for the maintenance of all aspects of the final two AHECC digits, which comprise the statistical code component of an AHECC. This maintenance role includes updating the classifications by evaluating requests from users of international trade statistics for additions or changes to statistical detail. It should be noted, however, that the ABS cannot make any changes to the 6-digit HS codes for exports, as this level of the classification is determined by the WCO.

**52** In attempting to satisfy the statistical needs of a wide range of users, the ABS strives to keep the classification comprehensive, detailed and current. At the same time, however, it is necessary to limit the size and complexity of the classification in order to minimise reporting problems for exporters or their agents when completing customs documentation and to ensure accurate reporting. Additionally, account must be taken of the ongoing costs to the ABS associated with editing and processing the data and in maintaining the classifications.

**53** The ABS receives many requests for the creation of new statistical codes. Such requests will only be considered where they are deemed to be in the interests of the industry concerned, as well as in the public interest. Requests of a purely market research nature will not be considered. Each request must, therefore, have the written support of a relevant government department, authority or industry association. Statements of support from government agencies or industry associations should include the reasons for that support and, in the latter case, a listing of the current members of the particular association.

**54** In addition, higher priority is afforded to requests for changes which will enable government policy to be formulated, administered or monitored.

**55** Requests to correct the classification will not require industry or government support where the request is aimed at:

- clarifying a classification structure where it is possible to classify a commodity to more than one statistical code;
- correcting a classification structure where a commodity cannot be allocated to any statistical code;
- correcting a classification structure to remove incorrectly allocated statistical codes; and
- updating a classification structure to reflect current terminology.



**56** The ABS applies a two phase approach to reviewing requests for changes to statistical codes. This approach is called classification feasibility studies, which are cost recovered. An initial review is undertaken and, if justified, a more detailed review. A flat charge applies for the initial study. This initial study allows the ABS to identify any potential problems (e.g. confidentiality restrictions) early in the process, and thus may save the client the cost of a detailed feasibility study.

**57** The price charged for a detailed study will depend on the number of commodity items to be investigated and the overall complexity of the changes requested. The written quote provided to each client will be based on the estimated hours and associated computing costs required to complete their particular review and to implement, where applicable, its findings.

**58** Changes are normally made to the AHECC on **1 January** and **1 July** of each year. Deadlines for proposals are the preceding **1 October** and **1 March** respectively. The ABS reserves the right to withdraw statistical code splits which have proved unworkable.

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## AVAILABILITY OF TRADE STATISTICS

**59** Information lodged by exporters, importers and their agents, with Customs and Border Protection, is used by the ABS in compiling and publishing export and import statistics. These statistics are used to monitor and assess market share and trading patterns. Australian and overseas investors use export and import statistics to conduct market research and identify business opportunities.

**60** The ABS can provide detailed statistical information on exports and imports of commodities. An example of the level of detail available for export or import commodities includes, by:

- country of final destination;
- state of origin;
- port of loading;
- mode of transport; and
- industry of origin.

**61** ABS consultants can help exporters and importers choose the statistics which best meet their information needs.

**62** For further information on the availability of trade statistics, please contact the ABS. Refer to **Contact Officers** section (below), or visit the International Trade Topics of a Glance page, which provides links to all information about international merchandise trade statistics on the ABS web site ([www.abs.gov.au](http://www.abs.gov.au), select Topics of a Glance>Economy>Foreign Trade).

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## CONTACT OFFICERS

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Query	Contact
<b>Classification of Goods:</b> - for exporters/agents	<p>Log on to the Australian Customs and Border Protection website:  URL:&lt;<a href="http://www.customs.gov.au">http://www.customs.gov.au</a>&gt;  Select media, publications and forms, download form B318  "Application for  AHECC - Export Advise"</p> <p>Complete the form and email it to:  &lt;<a href="mailto:aheccadvice@customs.gov.au">aheccadvice@customs.gov.au</a>&gt;  Any samples and/or supporting information relating to the  application  should be sent to:</p> <p>Manager Tariff and Valuation  Customs House  Locked Bag 3000  SYDNEY INTERNATIONAL AIRPORT NSW 2020</p> <p>Fax: (02) 8339 7880</p> <p>AHECC Advisory Service  Australian Customs and Border Protection Service  Phone: 1300 363 263</p>

Query	Contact	Telephone	Fax
- for statistical users	Classification Manager International Trade Section Australian Bureau of Statistics	(02) 6252 5409	(02) 6252 7438
<b>Statistical Information:</b>	Information Consultancy Australian Bureau of Statistics Email: < <a href="mailto:client.services@abs.gov.au">client.services@abs.gov.au</a> >	1300 135 070	1300 135 211
<b>Confidentiality:</b>	Classification Manager International Trade Section Australian Bureau of Statistics Email:	(02) 6252 5409	(02) 6252 7438

[<international.trade@abs.gov.au>](mailto:international.trade@abs.gov.au)

**Changes to, or general  
queries on AHECC:**

Classification Manager (02) 6252 5409  
International Trade Section  
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**Written enquiries can  
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International Trade Section  
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Locked Bag 10  
BELCONNEN ACT 2616

**AHECC replacement  
pages:**

See ABS website  
(any queries to Classification  
Manager)

**ABS Website:**

URL: [<https://www.abs.gov.au>](https://www.abs.gov.au)

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